Sales and Use Tax - (Local Marketing District - Special District Taxes)

How often is a Local Marketing District Tax return filed?

The Local Marketing District Tax is filed on a quarterly basis, as is the County Lodging Tax. Businesses required to file the tax must file the Local Marketing District Tax Return DR 1490. This particular tax is **not** filed on the DR 0100 Colorado Combined Retail Sales Tax Return as are certain other special district taxes. It is not a sales tax, but is in addition to applicable state and local sales tax. The DR 1490 Local Marketing District Tax Return must be filed with the Colorado Department of Revenue by the 25th of the month that follows the end of the quarter. Example: January through March Quarter -- Due April 25. However, if the 25th due date falls upon a weekend or official holiday the return would be due the next business day. The DR 1490 is located on the Web.

For Local Marketing District Tax boundaries and tax amounts see <u>Publication DRP 1002</u> "Colorado Sales and Use Tax Rates" located on the Web at <u>www.taxcolorado.com</u> This publication is updated in January and July of each year.

See also County Lodging Tax